

## REAL ESTATE DATA REPORT

## KENTUCKY INHERITANCE TAX

Check one:

- ☐ Sch. A — Individually Owned  
☐ Sch. E — Jointly Owned  
☐ Sch. \_\_\_\_ — Other (specify) \_\_\_\_\_  
 \_\_\_\_\_ — If joint, indicate interest owned by decedent.

Code HR— \_\_\_\_\_

Name of Decedent \_\_\_\_\_ Date of Death \_\_\_\_\_

Location of Property  
(described below)

Street, Road or Highway

City or Town

County

State

ZIP Code

## I. LAND DESCRIPTION (See Instructions on Reverse)

FARMLAND		TOWN LOTS OR SMALL TRACTS	
Crop or tillable land	Approximate Acres _____	Size:	
Pasture or nontillable	Approximate Acres _____	Width and Depth or Acreage	
Woodland	Approximate Acres _____	Street:	
Wasteland	Approximate Acres _____	Paved _____ <input type="checkbox"/>	
		Gravel _____ <input type="checkbox"/>	
		Dirt _____ <input type="checkbox"/>	
		Type of Neighborhood:	General Location:
		Residential _____ <input type="checkbox"/>	Good _____ <input type="checkbox"/>
		Industrial _____ <input type="checkbox"/>	Fair _____ <input type="checkbox"/>
		Commercial _____ <input type="checkbox"/>	Poor _____ <input type="checkbox"/>
		Mixed _____ <input type="checkbox"/>	
		Improvements:	
		Sidewalks _____ <input type="checkbox"/>	City Water _____ <input type="checkbox"/>
		Electricity _____ <input type="checkbox"/>	Sewer _____ <input type="checkbox"/>
		Gas _____ <input type="checkbox"/>	
Tobacco allotment _____			
Topography: Level <input type="checkbox"/> Rolling <input type="checkbox"/> Hilly <input type="checkbox"/> Low <input type="checkbox"/> Rough <input type="checkbox"/>			
General location: Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor <input type="checkbox"/>			
Distance from nearest town: _____ Miles			
Type of road: Paved <input type="checkbox"/> Gravel <input type="checkbox"/> Dirt <input type="checkbox"/>			
Federal <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/>			
TOTAL ACRES _____			

## II. BUILDING DESCRIPTION (See Instructions on Reverse)

1	2	3	4	5	6	7	8	9	10
Type	No. of Stories or Height	Building Area or Dimensions	Type of Construction	Number of Rooms	Number of Baths	Basement	Age	Condition	Use of Residence

## III. VALUATION DATA

- If this property has been purchased or sold within five years of the date shown at the bottom of this page, please list the date of transfer \_\_\_\_\_ and the sale price \_\_\_\_\_ \$ \_\_\_\_\_
- If any changes have occurred since the transfer which would affect the value of the property (new buildings, new roads, buildings burned or removed) indicate the increase or decrease in value \_\_\_\_\_ \$ \_\_\_\_\_
- Show gross annual income if rented or leased \$ \_\_\_\_\_ Annual expenses \_\_\_\_\_ \$ \_\_\_\_\_
- Fair cash value assessment before homestead exemption on county property tax roll effective at date of death \$ \_\_\_\_\_
- If applicable, show the agricultural or horticultural assessed valuation on county property tax roll, including the fair cash value assessment of all residences \_\_\_\_\_ \$ \_\_\_\_\_
- Please indicate the amount which, in your opinion, represented the fair cash value of this property at date of death \_\_\_\_\_ \$ \_\_\_\_\_

**NOTE:** Enter the amount shown on line 6 above, on the appropriate schedule of the Inheritance and Estate Tax Return, Revenue Form 92A120 or 92A101 (for nonresident decedents), **unless election is made to report the agricultural or horticultural valuation. If this election is made, you must complete the agricultural or horticultural valuation on the reverse side.** (See page 3 of instructions, Valuation — Fair Cash and Agricultural.)

Remarks:

Date

Signature of Executor or Administrator

(over)

### III. VALUATION DATA (Continued)

#### AGRICULTURAL OR HORTICULTURAL VALUATION

To be completed in *addition* to the reverse side if the election is made to report the agricultural or horticultural value for "qualified real estate" listed on this report, in place of the fair cash value.

1. What is the total fair cash value assessment at date of death **as shown on county property tax roll** for the permanent residence of the owner (*if located on the land*) and all residences not used exclusively for the operation of the agricultural land? ..... \$ \_\_\_\_\_
2. In your opinion, what is the fair cash value at date of death of the residences reported on line 1? ..... \$ \_\_\_\_\_
3. In your opinion, what is the agricultural or horticultural value of the land at date of death including all improvements except those residences reported on line 1? ..... \$ \_\_\_\_\_
4. In your opinion, what is the fair cash value of the agricultural or horticultural land as reported on line 3 (*line 6 on reverse side minus line 2 above*)? ..... \$ \_\_\_\_\_

**NOTE:** All residences except the permanent residence of the owner are subject to being reported as part of the value of the agricultural or horticultural land if the residences are used exclusively for the operation of the land. **Report on the tax return the combination of the values shown on lines 2 and 3 above.** Submit a legal description of the land for recording of the tax lien required under KRS 140.350. If the agricultural or horticultural land is owned by a corporation, attach a list and value of all personal property owned by the corporation and explain valuation reported on the tax return.

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### INSTRUCTIONS

Please answer all questions fully. Compliance will expedite auditing of the tax return. Incompleteness may result in return of the form and delay in processing the tax return. A separate form is to be completed on each tract of land. All buildings are to be listed with the tract of land upon which they are located.

#### Section I. Land Description:

Use farmland or city lot section whichever is appropriate. *Crop or tillable land* means all land that can be cultivated whether now in cultivation or in pasture. *Pasture or nontillable land* means that which is or should be kept in permanent pasture. *Woodland* means land that is in trees or brush. It cannot be cultivated or used for pasture in its present state. *Wasteland* means land not suited for agricultural purposes, i.e., bluffs, ledges, swamps, etc.

#### Section II. Building Description:

List each building on a separate line. The following list describes the various items under this section:

1. *Type* — residence, store building, dairy barn, tobacco barn, crib, shed, etc.
2. *Number of stories or height of building* — Give number of stories for residential or commercial buildings, height to eaves for barns and other farm buildings.
3. *Building area or dimensions* — self-explanatory.
4. *Type of construction* — solid brick or stone, brick or stone veneer, frame, aluminum siding, etc.
5. *Number of rooms* — actual count of rooms excluding baths.
6. *Number of baths* — self-explanatory.
7. *Basement* — State "full" or percentage if basement only under part of house or "none" if without.
8. *Age* — Give actual age, if known, or estimated age. If estimated, so indicate.
9. *Condition* — general condition of building as excellent, good, fair or poor. If poor condition is indicated, state reasons.
10. *Use of residence* — (A) Permanent residence of owner, (B) Used exclusively in operation of agricultural land, (C) Rental property, (D) Other (give details).

#### Section III. Valuation Data:

All questions of this section are self-explanatory.